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John W. Weiss
David Y. Wolnerman

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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| -----X | |
| | : |
| In re | : Chapter 11 |
| | : |
| LEHMAN BROTHERS HOLDINGS INC., et al., | : Case No. 08-13555 (JMP) |
| | : |
| Debtors. | : (Jointly Administered) |
| | : |
| -----X | |

**SECOND AMENDED VERIFIED STATEMENT OF GREENBERG
TRAURIG, LLP PURSUANT TO BANKRUPTCY RULE 2019**

Greenberg Traurig, LLP (“GT”), as attorneys for the entities listed on Exhibit A hereto (collectively, the “Entities”), in connection with the above-captioned chapter 11 cases of Lehman Brothers Holdings Inc., and its debtor affiliates (collectively, the “Debtors”), makes the following statements pursuant to Rule 2019 of the Federal Rules of Bankruptcy Procedure:

1. As of the date of this Statement, GT was retained by the Entities in connection with the Debtors’ cases.
2. Each of the Entities may hold claims against and/or interests in the Debtors arising at various times out of applicable agreements, statutory and/or common law and/or equity, pursuant to their respective relationships with the Debtors. The Entities may also hold claims against and/or interests in the Debtors in addition to those disclosed herein that do not fall within the scope of GT’s representation of such Entities.

3. The specific nature and amounts of the claims held by the Entities will be determined and set forth in proofs of claim filed against the Debtors' estates.

4. The following are the facts and circumstances in connection with GT's employment in these cases. GT represented each of the Entities and certain of their affiliates in various matters prior to the commencement of the Debtors' chapter 11 cases. Each of the Entities separately requested that GT represent them in connection with the Debtors' chapter 11 cases.

5. GT also represents or advises, or may have represented or advised other parties in interest with respect to these cases that have not been included in this Statement because such parties that GT represents do not currently intend to appear in these cases or such representations have been concluded. These parties in interest include commercial and investment banks, private equity and hedge funds, and other financial institutions and parties to various agreements with the Debtors.

6. GT in the past provided certain legal services to certain of the Debtors or their affiliates. GT has ceased providing services to the Debtors and their affiliates. GT will be investigating whether it possesses any claims against the Debtors in these cases. Upon information and belief, GT does not hold any equity interest in the Debtors.

7. GT reserves the right to supplement or amend this Statement in the future.

8. The undersigned declares under penalty of perjury that this Statement is true and accurate, to the best of his knowledge, information and belief.

Dated: December 4, 2008
New York, New York

GREENBERG TRAURIG LLP

By: /s/ John W. Weiss
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Exhibit A - List of Entities

Nomura Holding America, Inc.,
and certain of its direct and indirect subsidiaries
and affiliates
Two World Financial Center
Building B, 22nd Floor
New York, NY 10281

Wipro Limited and Wipro Inc.
75 Federal Street, 14 Floor
Boston, MA 02140

Tuxedo TPA Owner LLC
And Tuexedo Reserve Owner LLC (co-counsel with Katsky Korins LLP)
c/o The Related Companies, L.P.
60 Columbus Circule
New York, NY 10023

FPL Energy Power Marketing, Inc. and Florida Power & Light Company
700 Universe Blvd.
Juno Beach, Florida 33408